

Exhibit F

Form **4549-A**
(December 2020)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer		Taxpayer identification number	Return form number	
David Gould 2450 Thornton Ferndale WA 99226		[REDACTED]	1040	
Person with whom examination changes were discussed.		Name and title David Gould		
1. Adjustments to income	Period Ended 12/31/2000	Period Ended 12/31/2001	Period Ended 12/31/2002	
a. Sch E1 - Mortgage Interest	(4,609.00)	(4,609.00)	(4,609.00)	
b. Sch C1 - Gross Receipts or Sales	30,903.00	18,699.00	16,625.00	
c. Other Income - Community Property	(15,452.00)	(9,335.00)	(45,813.00)	
d. Sch E1 - Rents Received	16,706.00	11,556.00	11,507.00	
e. SE AGI Adjustment	(2,183.00)	(1,321.00)	(6,473.00)	
f. Standard Deduction	(3,675.00)	(3,800.00)	(3,925.00)	
g. Exemptions	(2,800.00)	(2,900.00)	(3,000.00)	
h. Taxable Interest		7.00		
i. Other Income - Cancellation of debt			2,915.00	
j. Other Income			75,000.00	
k.				
l.				
m.				
n.				
o.				
p.				
2. Total adjustments	18,890.00	8,297.00	42,227.00	
3. Taxable income per return or as previously adjusted	0.00	0.00	0.00	
4. Corrected taxable income	18,890.00	8,297.00	42,227.00	
Tax method	TAX TABLE	TAX TABLE	TAX TABLE	
Filing status	Married Separate	Married Separate	Married Separate	
5. Tax	2,831.00	1,241.00	8,299.00	
6. Additional taxes/Alternative minimum tax				
7. Corrected tax liability	2,831.00	1,241.00	8,299.00	
8. Less credits		300.00		
a. Rate Reduction Credit				
b.				
c.				
d.				
9. Balance (line 7 less lines 8a through 8d)	2,831.00	941.00	8,299.00	
10. Plus other taxes				
a. Self Employment Tax	4,366.00	2,642.00	12,946.00	
b.				
c.				
d.				
11. Total corrected tax liability (line 9 plus lines 10a through 10d)	7,197.00	3,583.00	21,245.00	
12. Total tax shown on return or as previously adjusted	0.00	0.00	0.00	
13. Adjustments to:				
a.				
b.				
c.				
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)	7,197.00	3,583.00	21,245.00	
15. Adjustments to prepayment credits - increase (decrease)				
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)	7,197.00	3,583.00	21,245.00	

Name of taxpayer David Gould	Taxpayer identification number [REDACTED]		Return form number 1040
17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2000	Period Ended 12/31/2001	Period Ended 12/31/2002
a. Delq-IRC 6651(a)(2)	1,799.25	895.75	5,311.25
b. Delq-IRC 6651(a)(1)	1,619.33	806.18	4,780.13
c. Estimated Tax-IRC 6654	387.11	143.16	709.96
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts	3,805.69	1,845.09	10,801.34
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)	7,197.00	3,583.00	21,245.00
b. Penalties and additions (line 18) - computed to 02/14/2024	3,805.69	1,845.09	10,801.34
c. Interest** (IRC § 6601) - estimated and computed to 03/15/2024	21,157.09	9,475.40	51,324.45
d. Amount due or (refund) - (sum of lines a, b, and c)	32,159.78	14,903.49	83,370.79

**Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's signature Karin Beard	Employee ID 1000277207	Office Seattle, WA	Date 02/14/2024
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The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

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(December 2020)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer	Taxpayer identification number	Return form number
David Gould 2450 Thornton Ferndale WA 99226	[REDACTED]	1040
	Person with whom examination changes were discussed.	Name and title
		David Gould

1. Adjustments to income	Period Ended 12/31/2003	Period Ended 12/31/2004	Period Ended
a. Sch E1 - Mortgage Interest	(375.00)		
b. Taxable Interest	58.00	32.00	
c. Sch C1 - Gross Receipts or Sales	42,666.00	43,024.00	
d. Other Income - Community Property	(21,333.00)	(21,512.00)	
e. Sch E1 - Rents Received	1,366.00		
f. Capital Gain or Loss	76,355.00	1,842.00	
g. SE AGI Adjustment	(3,015.00)	(3,040.00)	
h. Standard Deduction	(4,750.00)	(4,850.00)	
i. Exemptions	(3,050.00)	(3,100.00)	
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total adjustments	87,922.00	12,396.00	
3. Taxable income per return or as previously adjusted	0.00	0.00	
4. Corrected taxable income	87,922.00	12,396.00	
Tax method	SCHEDULE D	SCHEDULE D	
Filing status	Married Separate	Married Separate	
5. Tax	11,156.00	1,321.00	
6. Additional taxes/Alternative minimum tax			
7. Corrected tax liability	11,156.00	1,321.00	
8. Less credits			
a.			
b.			
c.			
d.			
9. Balance (line 7 less lines 8a through 8d)	11,156.00	1,321.00	
10. Plus other taxes			
a. Self Employment Tax	6,029.00	6,079.00	
b.			
c.			
d.			
11. Total corrected tax liability (line 9 plus lines 10a through 10d)	17,185.00	7,400.00	
12. Total tax shown on return or as previously adjusted	0.00	0.00	
13. Adjustments to: a.			
b.			
c.			
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)	17,185.00	7,400.00	
15. Adjustments to prepayment credits - increase (decrease)			
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)	17,185.00	7,400.00	

Name of taxpayer David Gould	Taxpayer identification number 019-38-2769		Return form number 1040
17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2003	Period Ended 12/31/2004	Period Ended
a. Delq-IRC 6651(a)(2)	4,296.25	1,850.00	
b. Delq-IRC 6651(a)(1)	3,866.63	1,665.00	
c. Estimated Tax-IRC 6654	443.39	212.08	
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts	8,606.27	3,727.08	
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)	17,185.00	7,400.00	
b. Penalties and additions (line 18) - computed to 02/14/2024	8,606.27	3,727.08	
c. Interest** (IRC § 6601) - estimated and computed to 03/15/2024	32,031.45	12,726.07	
d. Amount due or (refund) - (sum of lines a, b, and c)	57,822.72	23,853.15	

**Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's signature Karin Beard	Employee ID 1000277207	Office Seattle, WA	Date 02/14/2024
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You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.